

REMARKS

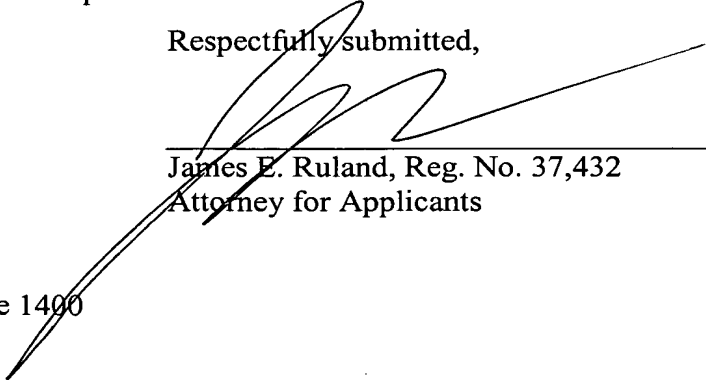
Applicants acknowledge Examiner Hon's time and courtesy during the March 17, 2004, teleconference with applicants' representative James E. Ruland. A proposed amendment to claim 14 was submitted, depicting amendments in relation to the proposed new claim 14 provided by the Examiner's informal facsimile transmitted February 4, 2004. This proposed claim was discussed during the interview.

In addition, U.S. Patent No. 5,833,880 (Siesmensmeyer) was discussed. Particularly, applicants submitted that there is insufficient motivation for one of skill in the art to modify the twist angle structure of the film of Siesmensmeyer to a splayed film with a tilt angle. Thus, applicants argued that the new proposed claim 14 would be patentable over the cited references. However, the Examiner indicated that such a new claim would require further search and consideration. Consequently, applicants are resubmitting this claim in a Reply, along with the other claims provided in the Reply After Final Rejection submitted December 22, 2003.

In view of the above, favorable reconsideration is courteously requested. If there are any remaining issues which can be expedited by a telephone conference, the examiner is courteously invited to telephone counsel at the number indicated below.

The Commissioner is hereby authorized to charge any fees associated with this response or credit any overpayment to Deposit Account No. 13-3402.

Respectfully submitted,



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